

BE IT ORDAINED by the Board of Commissioners of Martin County, North Carolina:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for this county.

General Government

County Commissioners	\$ 199,464
County Manager	266,490
Finance Office	456,038
Tax Assessor	390,878
Tax Collector	370,227
Legal	16,116
Court Facilities	79,780
Board of Elections	194,102
Register of Deeds	263,610
DMV License Plate Agency	119,018
Data Processing	366,197
Public Building	<u>987,627</u>
Total General Government	\$3,709,547

Public Safety

Sheriff	\$3,962,419
Jail (includes youth detention)	1,376,486
Communications	646,877
Emergency Management	134,548
Building Inspector	151,568
Medical Examiner	40,000
Rescue Squads	<u>430,475</u>
Total Public Safety	\$6,742,373

Transportation

Airport	\$217,781
Martin County Transit	<u>1,091,331</u>
Total Transportation	\$1,309,112

## Environmental Protection

Forest Fire Control	\$ 96,714
Sanitation	<u>2,664,126</u>
Total Environmental Protection	\$2,760,840

Economic & Physical Development

Martin County Chamber of Commerce	22,500
Economic Development	638,665
Travel & Tourism Authority	275,000
Cooperative Extension Service	232,198
Soil Conservation Service	<u>141,614</u>
Total Economic & Physical Development	\$ 1,309,977

Human Services

M-T-W Health Department	378,733
Mental Health	48,462
Vocational Rehab. - Martin Enterprises	42,890
Department of Social Services	
Administration	4,314,838
Assistance Programs	<u>1,361,438</u>
Total Department of Social Services	\$5,676,276
Office of Aging	\$674,673
Other Human Services	
Veteran's Service	72,222
Office of Juvenile Justice	160,976
Choanoke Area Development	25,000
County Projects	<u>43,000</u>
Total Other Human Services	\$301,198
Total Human Services	\$7,122,232

Education

Martin County Board of Education	
Current Expenses	6,000,000
Capital Outlay	500,000
Interest Payment	763,432
Fines & Forfeitures	<u>255,000</u>
Public School Bldg Capital Fund	
Total Board of Education	\$7,518,432
 Martin Community College	
Current Expense	1,026,250
Capital Outlay	<u>60,000</u>
Total Community College	\$1,086,250
 Total Education	\$8,604,682

Cultural and Recreation

Arts Council	8,500
County Library	105,904
County-Wide Recreation	35,170
Martin Community Players	8,500
Roanoke River Project	<u>2,000</u>
 Total Cultural and Recreation	\$160,074

Water/Sewer

Water/Sewer-Non Enterprise Activity	<u>120,209</u>
 Total Water/Sewer NEA	\$120,209

Transfers to Other Funds

Transfer to Debt Service Fund	937,302
Transfer to CDBG	5,000
Transfer to Revaluation	35,000
Transfer to Business Park Fund	<u>10,000</u>
Total Transfers to Other Funds	\$987,302

Contingency

TOTAL APPROPRIATIONS	<u>                  -</u> \$32,826,348
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Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Taxes

Ad Valorem	
Real & Personal Property - Current Year	13,922,120
Motor Vehicles - Current Year	1,701,618
Prior Year AV & MV	475,500
Interest, Fees, & Commissions	240,000
Refunds AV & MV, Escrow	(58,000)
Sales Tax	5,092,490
All Other Taxes	<u>396,300</u>

Total Taxes	\$21,770,028
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<u>Permits &amp; Fees</u>	\$279,000
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Intergovernmental Revenues

Unrestricted	71,000
Restricted	<u>\$6,490,406</u>
Total	<u>\$6,561,406</u>

<u>Sales &amp; Services</u>	\$2,510,465
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<u>Miscellaneous</u>	\$309,300
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Other Financing Sources

Sale of Fixed Assets	\$20,000
Installment Purchase Proceeds	-

Transfers

Hospital Fund	-
Transfer from Capital Reserve	-
Transfer from Room Occupancy	6,000
Fund Balance Appropriation	<u>1,370,149</u>
Total	<u>1,376,149</u>

TOTAL ESTIMATED REVENUES	\$32,826,348
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Section 3: The following amount is hereby appropriated in the 4-H Fund for the operation of the 4-H Adventure Program for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for this county.

<u>Economic &amp; Physical Development</u>	<u>\$73,155</u>
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Section 4: It is estimated that the following revenue will be available in the 4-H Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021.

<u>Miscellaneous</u>	<u>73,155</u>
Total Estimated Revenues	\$73,155

Section 5: The following amount is hereby appropriated in the Revaluation Fund for the revaluation of property in Martin County during the fiscal year beginning July 1, 2020, and ending June 30, 2021, in accordance with the chart of accounts heretofore established for the county.

<u>General Government</u>	<u>\$35,000</u>
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Section 6: It is estimated that the following revenue will be available in the Revaluation Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021.

Transfers from Other Funds

Transfer from General Fund	35,000
Fund Balance Appropriation	=
Total Estimated Revenues	\$35,000

Section 7: The following amounts are hereby appropriated in the Emergency Telephone System Fund for the operation of the E-911 emergency telephone system for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for this county.

<u>Public Safety Emergency 911 - Communications</u>	156,924
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Total Appropriations	\$ 156,924
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Section 8: It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

<u>Taxes 911 Access Charges</u>	156,924
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Total Estimated Revenues	\$ 156,924
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Section 9: The following amounts are hereby appropriated in the Controlled Substance Tax Fund for law enforcement purposes for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for this county.

<u>Controlled Substance</u>	<u>38,600</u>
Total Appropriations	\$38,600

Section 10: It is estimated that the following revenues will be available in the Controlled Substance Tax Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

<u>Controlled Substance Fund Balance Appropriation</u>	<u>38,600</u>
Total Estimated Revenues	\$38,600

Section 11: The following amounts are hereby appropriated in the County Water Fund for debt service payment for the fiscal year beginning July 1, 2021, and ending June 30, 2022 in accordance with the chart of accounts heretofore established for this county.

County Water

Debt Service Principal	375,000
Debt Service Interest	<u>471,582</u>
Total Appropriations	\$ 846,582

Section 12: It is estimated that the following revenues will be available in the County Water Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

County Water

Water District #1 Contribution	115,000
Water District #2 Contribution	260,000
Interest Earnings	<u>471,582</u>
Total Estimated Revenues	\$846,582

Section 13: The following amounts are hereby appropriated in the Debt Service Fund the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for this county.

Debt Service

Reserve For Future Years	<u>937,302</u>
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Total Appropriations \$ 937,302

Section 14: It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Debt Service

Transfer From General Fund 937,302

Total Estimated Revenues \$ 937,302

Section 15: The following amounts are hereby appropriated in the Hospital Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for this county.

Hospital Fund

Transfer to General Fund -

Transfer to Reserves 566,667

Transfer to OPEB Fund

Total Appropriations 566,667

Section 16: It is estimated that the following revenues will be available in the Hospital Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Hospital Fund

Investment Earnings -

Proceeds From Lease 566,667

Fund Balance Appropriation -

Total Estimated Revenues \$566,667

Section 17: The following amounts are hereby appropriated in the Representative Payee Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for this county.

Representative Payee Fund

Fund Expenditures 257,200

Total Appropriations 257,200

Section 18: It is estimated that the following revenues will be available in the Representative Payee Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Representative Payee Fund

Fund Revenues	257,200
Total Estimated Revenues	\$257,200

Section 19: The following amounts are hereby appropriated in the Fire District Funds for the operation of fire protection services for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for this county.

Public Safety

Jamesville Fire	207,850
Roanoke Fire	105,000
Williamston Fire	284,000
Goose Nest Fire	84,500
Griffins Fire	83,000
Bear Grass Fire	168,000
Hamilton Fire	110,500
Total Appropriations	\$1,042,850

Section 20: It is estimated that the following revenues will be available in the Fire District Funds for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Taxes

AV Real & Personal Current Year	656,000
Motor Vehicles - Current Year	99,250
Prior Year AV & MV	33,600
Interest/Discounts	6,000
Sales Tax	<u>248,000</u>
Total Estimated Revenues	\$1,042,850

Section 21: The base water rate for Water and Sewer Districts 1 & 2 residential customers will be fifty dollars (\$50) dollars per month per connection. The base rate includes usage of the first one thousand (1,000) gallons of water. The rate for additional water usage above the base rate will remain eight dollars and fifty cents (\$8.50) for each additional one thousand (1,000) gallons. The industrial water rate for Water Districts 1 &



2 customers will remain as follows: up to 25,000 gallons - \$8.50 per 1,000 gallons and over 25,000 gallons - \$6.00 per 1,000 gallons.

Section 22: The following amounts are hereby appropriated in the Water and Sewer District No. 1 Fund for the operation of the District’s water system for the fiscal year beginning July 1, 2021 and ending June 30, 2022, in accordance with the chart of accounts heretofore established for this District.

Water and Sewer District No. 1

Administration	200,652
Water Operations	344,328
Water Capital Outlay & Debt	239,432
Reserve for Future Expenditures	-
 Total Appropriations	 \$784,412

Section 23: It is estimated that the following revenues will be available in the Water and Sewer District No. 1 Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Water and Sewer District No. 1

Unrestricted Intergovernmental	94,153
Sales and Service	<u>690,259</u>
 Total Estimated Revenue	 \$784,412

Section 24: The following amounts are hereby appropriated in the Water and Sewer District No. 2 Fund for the operation of the District’s water system for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for this District.

Water and Sewer District No. 2

Administration	202,515
Water Operations	302,399
Water Capital Outlay & Debt	634,650
Reserve for Future Expenditures	
 Total Appropriations	 \$1,139,564

Section 25: It is estimated that the following revenues will be available in the Water and Sewer District No. 2 Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Water and Sewer District No. 2

Unrestricted Intergovernmental	304,615
Sales and Service	<u>834,949</u>

Total Estimated Revenues \$1,139,564

Section 26: There is hereby levied a tax at the rate of eighty-one (\$.81) per one hundred dollars (\$100) valuation of real and personal property listed for taxes as of January 1, 2021 for the purpose of raising the revenue listed as “Ad Valorem Taxes – Real & Personal - Current Year” in the General Fund in Section 2 of this Ordinance. This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$1,828,489,623 and an estimated collection rate of 94%. No discounts are allowed.

Section 27: There is hereby levied a tax at the rate of eighty-one cents (\$.81) per one hundred dollars (\$100) valuation of motor vehicles registered with the NC Department of Motor Vehicles for the purpose of raising the revenue listed as “Ad Valorem Taxes – Motor Vehicles – Current Year” in the General Fund in Section 2 of this Ordinance. This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$212,198,270 and an estimated collection rate of 99%. No discounts are allowed. As of July 1, 2013, Motor Vehicle tax collections are collected by the State of North Carolina.

Section 28: There is hereby levied a \$182 fee for 96-gallon containers to offset sanitation expenses of providing door to door pickup, transportation costs, and tipping fee costs at the regional landfill in Bertie County. Construction & Demolition fee is set at \$40 per ton.

Section 29: There are hereby levied taxes at the rates indicated below per one hundred dollars (\$100) valuation of property within the special fire districts listed for taxes as of January 1, 2021 for the purpose of raising revenue listed as “Ad Valorem Taxes – Real & Personal - Current Year” in Section 10 of this Ordinance for said special fire district. The rate of tax is based on an estimated total valuation of property for the purpose of taxation as listed below for each special fire district and an estimated collection rate of 94%.

<u>Fire District</u>	<u>Tax Rate</u>	<u>Valuation</u>
Jamesville Fire District	0.07	\$ 195,373,524
Roanoke Fire District	0.04	168,726,182
Williamston Fire District	0.08	210,925,340
Goose Nest Fire District	0.06	88,698,913
Griffins Fire District	0.04	118,002,847
Bear Grass Fire District	0.065	148,232,747
Hamilton Fire District	0.07	<u>94,251,019</u>
Total		\$1,024,210,572

Section 30: There are hereby levied taxes at the rates indicated above per one hundred dollars (\$100) valuation of motor vehicles registered with the NC Department of Motor Vehicles within the special fire districts listed for the purpose of raising revenue listed as “Ad Valorem Taxes – Motor Vehicles – Current Year” in Section 10 of this Ordinance for said special fire district. As of July 1, 2013, Motor Vehicle tax collections are collected by the State of North Carolina. Martin County has contracted with the Town of Robersonville and the Town of Williamston to process the gap motor vehicle taxes on their behalf.

<u>Fire District</u>	<u>Tax Rate</u>	<u>Valuation</u>
Jamesville Fire District	0.07	\$ 29,256,926
Roanoke Fire District	0.04	19,399,270
Williamston Fire District	0.08	35,920,567
Goose Nest Fire District	0.06	9,374,951
Griffins Fire District	0.04	22,699,779
Bear Grass Fire District	0.065	31,946,357
Hamilton Fire District	0.07	<u>12,745,785</u>
Total		\$161,343,635

Section 31: Property taxes will be collected for the following towns: Hamilton, Bear Grass, Everetts, Parmele, Hassell, Jamesville, Oak City, and Robersonville.

Section 32: Receipts collected by county officers and employees must be deposited daily with the County Finance Officer regardless of the amount or type of revenue except for the Airport, Cooperative Extension, Animal Control, Landfill and Adult and Aging Services Department who shall make deposits weekly or when money on hand amounts to \$250, whichever comes first.

Section 33: The County Manager is designated as the Budget Officer of the County. He is authorized to approve transfers within a department without the approval of the Board of Commissioners.

Section 34: Provisions have been made to pay the individual cost of hospitalization through the NC State Health Plan (SHP) 80/20 plan or 70/30 plan, less the required employee contribution. Effective January 1, 2017, the premiums employees pay to the local government unit for their own coverage shall conform to the premiums in the structure set by the NC State Health Plan, as per NC G. S. 135-48.47(b)(3a). Employees who did not participate in wellness screenings will pay fifty dollars (\$50.00) monthly for health insurance, in addition to State Health Plan costs due to non-compliance of the wellness activities stipulation. Provisions have been made to pay the individual cost of dental insurance for all eligible county employees, as well.

The county will provide fifteen thousand dollars (\$15,000) of term life insurance for eligible county employees. Longevity pay is provided for eligible employees who complete five years or more of continuous service with the county.

Employees' contributions to the NC Local Governmental Employees Retirement System will continue to be tax sheltered. Permanent employees will have an opportunity to participate in the cafeteria plan (IRC 125), the deferred compensation plan (IRC 457) and State 401K & 457 plan.

On behalf of eligible employees, in this budget, the county increased the contribution from three percent (3%) to four percent (4%) of their annual salary to the NC 401K plan; for law enforcement officers, the county contributes five percent (5%) of their annual salary to the NC 401k plan.

Section 35: There is a 2% cost of living increase in salaries in this budget for employees.

Section 36: Funding is included in this budget for one full-time position for the Data Processing Department to replace dependence on contracted support and one full-time position in the Inspections Office to begin training an apprentice in preparation for the future.

Section 37: Moratoc Park Main Building Rental Rate: Increase the rental fee at Moratoc Park from \$300 per day (+ \$100 deposit) to \$400 per day (+ \$100 deposit). Effective July 1, 2021, the Barnes House at Moratoc Park will be available for rent at a fee of \$125 per day (+\$50 deposit)

Section 38: Water District #1 & #2 Tap Fees: Increase tap Fees on 3/4 from \$550 to \$600.

Section 39: In accordance with NC General Statute §163-32 the following compensation rates have been approved for the Board of Elections members.

<u>Election Day</u> (Including Counting & Transfer of Ballots)	<u>Regular Meetings</u>
\$200 Chairman	\$ 60 Chairman
\$200 Member	\$ 50 Member

Section 40: Dual signatures are required for each check that is drawn on county funds. The signatures of the Chairman of the Board of County Commissioners and the Finance Officer, Assistant Finance Officer or Deputy Finance Officer shall be the authorized signatures of the County. The use of facsimile signatures is permitted.

Section 41: Changes in this budget will be by amendment only.

Adopted this 9th day of June, 2021.



Martin County Board of Commissioners

A handwritten signature in black ink, appearing to read "Ronnie Smith", written over a horizontal line.

Ronnie Smith, Chairman of the Board

A handwritten signature in black ink, appearing to read "Julia S. Rease", written over a horizontal line.

Julia S. Rease  
Clerk to the Board